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October 17, 2005

Thomas E. Irons, Esq.
Hughes & Taosaka
Suite 900, Pauahi Tower
1001 Bishop Street
Honolulu, Hawaii 96813

Re: Meyer vs. Matson Navigation and Pacific Livestock
Civil No. 04-00049 JMS/BMK

Dear Mr. Irons:

As you know, we are counsel to Matson Navigation Company in the above-referenced matter. Based on the allegations set forth in Plaintiff's Amended Complaint, plaintiff's accident and injuries are alleged to arise from a slip and fall aboard the M/V LIHUE on October 1, 2002. Pacific Livestock on that date was shipping containers of pigs and plaintiff alleges that the area in which he slipped and fell was covered with feces and other slimy waste material generated by the pigs.

Pursuant to Matson Navigation's tariff, Pacific Livestock had the responsibility of washing down the decks and otherwise maintaining the area where plaintiff fell in a clean and safe condition. I have enclosed copies of Matson Navigation Company's policy no. E-01-04-0, 4.11 as well as E-01-040, 4.8 which sets forth Pacific Livestock's tender's obligations.

Furthermore, pursuant to Matson's Freight Tariff No. 14-F governing the carriage of livestock, Pacific Livestock must indemnify and hold Matson Navigation harmless with regard to Mr. Meyer's injuries. I have enclosed a copy of the tariff provision for your review. As you will note, Pacific Livestock under the terms of the tariff must also indemnify Matson Navigation for its costs and attorneys' fees associated with defending this action.

GC

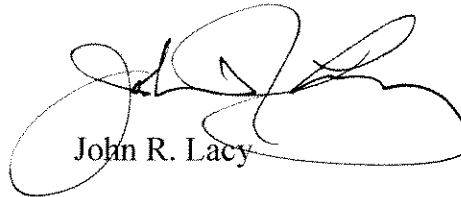
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On behalf of Matson Navigation Company, pursuant to Freight Tariff No. 14(F), we hereby tender Matson Navigation Company's defense to Pacific Livestock for indemnity and defense.

Please contact the undersigned regarding this tender at your earliest convenience.

Very truly yours,



John R. Lacy

JRL:lks
Enclosures